EFFECTIVE/CERTIFICATION FOR ADS 631

*Denotes changes or additions of policy, essential procedure and their sub-policies/sub-essential procedures.

631 - Accrued Expenditures

ADS CD 24

Previously we inserted a note in this Effective/Certification file when no substantive changes were made to the chapter. Effective immediately (July 18, 2001) we will discontinue this procedure. We will continue to update this file when substantive changes are made in the chapter.

ADS CD 23

631 - Accrued Expenditures

There were no substantive changes made to this chapter for ADS CD 23.

ADS 22

THERE WERE NO CHANGES TO THIS CHAPTER FOR ADS 22.

ADS 21

THERE WERE NO CHANGES TO THIS CHAPTER FOR ADS 21.

ADS 20

THERE WERE NO CHANGES TO THIS CHAPTER FOR ADS 20.

ADS 19 - First Issuance

Chapter	Title	Effective	Certification
		Date	Date

ADS 631 - Accrued Expenditures

631.3	POLICY AND PROCEDURE	S
031.3	I OLICI AND I NOCEDONE	J

*631.3.1	Accounting Principles	05/01/2000
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***631.3.2 Basis for Recognition** 05/01/2000

	of Accruals	
*631.3.2.1	Basis for Recognition of	05/01/2000
	Accruals - General	
*631.3.2.2	Basis for Recognition of	05/01/2000
	Accruals - Built or Constructed	
	Products	
*631.3.2.3	Basis for Recognition of	05/01/2000
	Accruals - Common Goods or	
	Service Types	
*631.3.2.4	Conditions Where No Accruals	05/01/2000
	Are Recognized	
*631.3.2.5	Alternative Methods for Developing 05/01/2000	
	the Anticipated Accrued Expendit	ure
	Schedule	
*631.3.3	Adjustment for Outstanding	05/01/2000
	Advances	
*631.3.4	Transactions Impacting Accru	al 05/01/2000
	Development	

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